

# LANSBURG & BRO.

Store Open Until 9 O'Clock Saturday Evenings.

## The Greatest Collar Sale on Record Begins Tomorrow Morning at 8.



2,000 Dozen  
MEN'S COLLARS,  
4-ply Linen  
Worth 15c. to 20c. each,  
For This Sale, 5c. Per Dozen.

These Collars are direct from one of the largest Collar factories in Troy. It's the cleaning up of the season. Some of these Collars are termed seconds, but the blemishes are so trivial that it is hardly noticeable. The wearing qualities are perfect. Hundreds of dozens of this lot are flawless. No Collar worth less than 15c., many worth 20c. Almost any shape, size or style you want. Sizes 14 to 16 1/2, inclusive. Positively the Collar event of the New Year.

Come early to get your size.  
Men's Furnishing Department—Upper entrance.

### Our Annual Clear Up In BOYS' CLOTHING.

Every piece of Boys' Winter Clothing to be sacrificed. Our stock is complete. We can give you any style or size Suit, Overcoat, etc., desired. The prices below will give you a true statement of facts:

240 Fancy Cassimere Vest Suits, coat, pants and vest; suitably trimmed and well tailored. \$4.00 and \$4.25 values—Suits.	\$2.49
180 3-piece Suits; sizes 9 to 16, in fancy cassimere and navy blue chevrons.	\$2.75
240 Fine Double-breasted Suits, in cassimere and navy blue chevrons. \$4.00 values—Suits.	\$2.79
350 House Suits, in large varieties, cut down to half of original price.	
20% discount on all Suits, Overcoats and Beavers (except the above items mentioned).	
48 pair \$1.50 Leather Leggings. Choice—each.	75c.
150 Navy Blue Flannel Shirts and Blouse Waists: 60c. quality—each.	35c.
100 All-wool Sweaters: \$1.25 quality—each.	83c.
200 Percale, Outing and Cheviot Shirt Waists: 25c. quality—each.	15c.

### Big Glove Values. Ribbons Sacrificed

FOR ONE DAY. Ladies' and Gents' 20c. quality Fleece-lined Cashmere Gloves. Special.	19c.
Children's 75c. quality Fleece-lined Mocha Gloves, with fur tops. Special.	50c.
Ladies' \$1.25 French Kid Gloves, in all the most popular shades, with two clasps. Special.	98c.
Ladies' \$1.50 quality French Kid Gloves, in white, mode, tan, brown and gray. Special.	\$1.25

### Sacrifice in Hosiery

Children's Fine Ribbed Cotton Hose, with double knee, high applied heel and toe; warranted fast black; 10c. quality—each.	12 1/2c.
Ladies' Fine Black Cashmere and Fleece-lined Hose, with double heel and toe; warranted fast color; 25c. quality—each.	25c.
A large assortment of Ladies' Fancy Hose, in black and white, with double heel and toe; warranted fast color; 25c. quality—each.	19c.
Men's Pure Dye Black and Tan Half Hose; all sizes. Only—each.	13c.
Men's Regular 25c. Fancy Half Hose, in many different styles. This lot—each.	18c.
3 pair for 50c. instead of 25c. pair.	
Men's Heavy-weight Tan Wool Half Hose; regular 35c. quality—each.	21c.

LANSBURG & BRO.,  
420 to 426 7th St. 417 to 425 8th St.

### DYSPEPSIA



My DYSPEPSIA CURE positively cures all forms of indigestion or stomach trouble. It rejuvenates worn-out stomachs. It builds up stomachs that have been weakened by powerful cathartics and old-fashioned nostrums.

Manoy's Dyspepsia Cure corrects shortness of the stomach, palpitation of the heart, bloating of the stomach, and all ailments of the heart caused by indigestion, wind on the stomach, belching wind or poor food, bad taste, offensive breath, loss of appetite, faintness or weakness of the stomach, improper circulation, coated tongue, heart-burn or water-brash.

Manoy's Headache Cure stops headache in 5 minutes. Manoy's Pile Ointment cures all forms of piles. Manoy's Liver Cure corrects all liver troubles. Manoy's Asthma Cure and Herbs are guaranteed to relieve asthma in three minutes and cure in five days.

Manoy's Catarrh Remedies never fail. Manoy's Kidney Restorer restores lost powers to weak men. Price, 50c.

Manoy has a cure for every disease. The Guide to Health (free) tells all. Cures, mostly 25c. Manoy, New York and Philadelphia.

MUNYON'S INHALER CURE CATARRH.

Manoy's Dyspepsia Cure corrects shortness of the stomach, palpitation of the heart, bloating of the stomach, and all ailments of the heart caused by indigestion, wind on the stomach, belching wind or poor food, bad taste, offensive breath, loss of appetite, faintness or weakness of the stomach, improper circulation, coated tongue, heart-burn or water-brash.

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### W. B. MOSES & Sons.

Furniture Factory, 14th and B.  
Storage Warehouse, 22d and M.  
Mattress and Couch Factory, 452 Pa. ave.

### Cabinets

At Sale Prices.

—There's a lot of bargain news in these lists of prices today—fortieth Anniversary Sale bargains—the truest "great" values you ever enjoyed.

Parlor Cabinet, \$12.75.

It's a piece of furniture that will compare with the best selling around \$10 and \$20. Highly polished mahogany finish, 2 French bevel plate mirrors, 5 shelves. The cabinet stands 4 ft. 6 in. high and is 3 ft. wide. The Anniversary Sale Price is \$12.75.

Parlor and Curio Cabinets.

Mahogany—Finish Parlor Cabinet—\$30.00. Sale Price—\$25.40.

Mahogany—Finish Parlor Cabinet—\$23.00. Sale Price—\$18.40.

Mahogany—Finish Parlor Cabinet—\$27.00. Sale Price—\$21.00.

Mahogany—Finish Parlor Cabinet—\$29.00. Sale Price—\$23.00.

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### WE WISH TO Apologize

To those not being able to get waited on at the

Selling-Out Sale of

Groceries,

and

Liquors,

And wish to state the same prices as quoted in Tuesday's Star of January 14th will prevail until our \$40,000 stock is disposed of.

The Alma Co.,

318 9th St. N. W.

'Phone 2188.

Hair Goods at Half Price.

NEW STOCK—JUST IN.

Switches—\$2.00—formerly \$4.00.

Gray Switches—\$1.00—formerly \$2.00.

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### DISTRICT TAXATION

The Board of Trade Has Worked to Reduce and Equalize It.

COMMITTEE REPORTS IN THE PAST

Strong Showing Made in 1900 Against Personal Tax Law.

ASSESSMENTS TOO HIGH

The Washington Board of Trade has throughout its course given intelligent and valuable attention to the question of municipal taxation and assessment as one of the factors lying at the foundations of the prosperity and welfare of the District of Columbia, which it was organized to conserve. The board was largely instrumental in securing the enactment of the law creating the present board of assessment and equalization, in the interests of a more equitable adjustment of the tax burden. It has likewise subsequently urged the repeal of the personal tax law. The board is now engaged in an effort to prevent the postponement of the large projected improvements as a result of the temporary failure of the District's current revenues to meet the current and the extraordinary expenses. A meeting of the special committee on municipal finance, composed of John Joy Edwards, Charles J. Bell, Theodore W. Noyes, S. W. Woodward and George Truesdell, is to be held this afternoon, at which the whole question of the fiscal relations of the District to the surrounding territory, the tax assessment, etc., will be discussed.

In this connection, and in view of recent occurrences relating to the District's taxation methods, it is interesting to note the attitude which the board, through its committees, has taken at various times since its organization, twelve years ago. Uniformly these committees have urged that the local assessment of real estate was too high, and that the assessment of personal property was too low.

Assessment Too High. "In the light of the subsequent course of business, especially in view of the serious financial stringency and depression, resulting in marked shrinkage of values and in little distress, which have visited our city in common with communities even less favored, the present assessment is seen to be too high. The evil is greatly enhanced, moreover, by the fact that under existing laws, the assessment of personal property is not subject to the same scrutiny as that of real estate, and the remedy for this state of affairs is to be found only in legislative action.

The committee recommended the passage of a bill, which later became a law largely through the agency of the board, establishing a permanent board of assessors, who should likewise constitute a board of revision and equalization.

In 1894, this law having been enacted, the same committee reported: "Some of those who have expressed themselves on the subject of assessments maintain that the real estate should be assessed at its full market value, without taking into consideration whether, if so assessed, it would produce more revenue than is necessary to meet the needs of the city. It is, however, in excess—whose course would be unbusinesslike and unreasonable. Only a just and adequate assessment should be placed upon property."

Personal Tax Law Condemned. The committee concurred in the recommendation of Assessor Trimble that the personal tax law should be repealed.

In June, 1895, the board passed a resolution instructing the committee on taxation and assessment to prepare and cause to be introduced in Congress a bill to repeal the personal tax law.

The committee reported in November, 1896, that it had not deemed it wise to introduce in Congress a bill to repeal the personal tax law, as it was not deemed wise to introduce in Congress a bill to repeal the personal tax law.

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one of the expenses of his business, and the storekeeper expects out of his receipts to pay his expenses and secure a reasonable profit. Accordingly, he charges and obtains, in addition to such other elements as may enter into the selling price, an amount for the goods he sells which will pay him for the tax and recoup him for the expense of advancing it. If he cannot do this, he loses out. In business, in this analysis, therefore, this tax does not fall upon the storekeeper, but upon the consumer. It becomes not a tax upon accumulated wealth, but a tax upon the necessities of life, vitally affecting all classes of the community, and the poor in an infinitely greater degree than the wealthy. Again, if it is sought to tax bonds and money loaned, the holder of the bonds or lender of money does not pay the tax, but either the shape of additional property or of a higher rate of interest, provides in advance for this payment by the borrower. On the more, it happens that the necessities pay the tax, while the wealthy escape.

A Double Tax. "A personal tax is always a double tax, sometimes obviously so, oftentimes not so generally recognized, but always of the same character. Some illustrations have been given, and we may add the following: If a man borrow \$1,000 with which to assist in purchasing a piece of real estate worth \$2,000, and if he pay taxes upon the value of the real estate, and also upon the money borrowed, he would pay twice upon the sum of \$1,000 and a total tax upon a basis of \$3,000. When his actual possessions would be worth but \$2,000. This illustration is obvious and real, but in a larger though less obvious manner every personal tax is a double tax. It creates an increase in value according to the opportunity it affords for the possession, preservation and production of additional property. Certain classes of personal property are produced and preserved to the largest possible extent in this country on Wall street, and there we find that the value of land, because of the opportunity thus afforded, reaches the highest possible point. The same rule applies with relation to taxes offering the greatest facilities for manufacturing purposes; and, again, the residential portions of our city, where personal property appropriate to the surroundings is gathered together and enjoyed in the largest possible degree, because largely of such fact, exceed in value all other property similarly used. If, therefore, we tax both the opportunity of producing, preserving, and enjoying wealth represented by personal property, and also the thing produced, preserved or enjoyed (personal property), we are, in the truest and largest sense, inflicting a double tax.

Operates Unequally. "All personal property cannot be taxed, and for this reason such a tax operates unequally. If a man's property be invested in government bonds they will escape taxation, while other evidences of ownership may be taxed.

"A personal tax may be evaded. It is common where a rigid enforcement of personal property taxation is attempted, for a man, the day before return is made, to exchange other classes of securities for government bonds, and to avoid the tax the day after his return is handed in to re-exchange, placing himself upon his former footing and contributing nothing to the public revenues. In value all other property bonds may be made to do duty many times over.

"The direct effect of the personal tax is to interfere with thrift and thrift industry. To tax articles produced is to diminish their production. To diminish production is to lessen comfort and create squallor.

"The assessor can know little of the personal property he assesses, nor can any body of assessors be made large enough to meet the exigencies of the occasion. The difference between a \$5 paste diamond and a \$5,000 gem may not be obvious to the tax collector, and so a chance and a Murillo may be equally valuable in his eyes, while the latest product of a New England loom may seem of a greater worth than a rug which has adorned the palace of the Shah of Persia."

The subcommittee brought forward the suggestion that the time was propitious to investigate the possibility of the exemption from taxation, at least partially, of houses occupied by their owners, and reported a resolution favoring which, however, was not adopted by the board.

In connection with the report an exhibit was appended, showing the condition of the laws in certain of the states, as derived from public documents and letters received from investigators, as follows:

Views in the States. "New York.—The tax upon personal property is unjust, and between individuals, and as experience has shown the world, that it is impossible of even approximately just administration. Then why should it be continued? Report for 1898 of Comptroller James A. Roberts.

"To successfully enact and enforce an equitable law which would reach every description of personal property, and so distribute the burden as to make it light for all, only four things were necessary:

"First, to amend the constitutions of the states; second, to amend the Constitution of the United States; third, to amend the constitution of human nature; fourth, to amend the constitution of things."

"The Constitution of the United States would have to be amended, for under it full one-third of the personal property in this city is placed beyond the reach of state tax laws.

"The constitutions of other states would have to be amended so that their laws shall conform to yours, for you might as well burn down certain business portions of the city as to attempt to enforce such a law in the face of competing rivals with more liberal tax laws.

"The constitution of human nature and of things would have to be amended, or persons and personal property would hide or die, or fly to other countries beyond the reach of your amendments, impelled by the instinct of self-preservation.—Letter from George H. Andrews, commissioner of taxes in New York.

"Massachusetts.—The taxation of personal property in the form of securities and investments is thus a failure. It is inequitable, and it is inequitable to means as between individuals, grossly unequal in its effects in the different parts of the state. The experience of Massachusetts in this regard is the same as the other states in the Union. Everywhere, without exception, the testimony is that this part of the system of taxation is a failure, and that equal, unbusinesslike, often demoralizing to taxpayers, always irritating to taxpayers.

"The expediency of repealing the tax laws of the state, report issued October, 1897.

New Jersey.—It is now literally true in New Jersey that the tax upon personal property is a failure. It is inequitable, and it is inequitable to means as between individuals, grossly unequal in its effects in the different parts of the state. The experience of Massachusetts in this regard is the same as the other states in the Union. Everywhere, without exception, the testimony is that this part of the system of taxation is a failure, and that equal, unbusinesslike, often demoralizing to taxpayers, always irritating to taxpayers.

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